

**GROUP 3600**

	A	B	C	D	E	F	G	H	I	J	K	L	M			
2											1	account receivable	21	interest	31	business trip
3											2	account payable	22	transportation cost	32	entertainment expense
4	(1)	-	1	A	1 - M 88	(3)		AL	1 - AX 88	3	debt	23	newspaper	33	car	
5	(1)	-	2	A	91 - M 178	(4)		BA	1 - BR 88	4	loan	24	stationery	34	oil	
6	(1)	-	3	A	181 - M 268	(5)		BS	1 - CP 88	5	owner's credit	25	communication	35	sundry	
7	(1)	-	4	A	271 - M 358	(6)		CQ	1 - DE 88	6	deposit money	26	telephone bill	36	bad debt	
8	(1)	-	5	A	361 - M 448	(7)		DF	1 - DR 88	7	bill receivable	27	insurance	37	discount	
9	(1)	-	6	A	451 - M 538	(8)		DS	1 - EG 88	8	bill payable	28	tax			
10	(2)		0	1 - AI	88					9	advance	29	salary			
11											10	capital subscription	30	welfare		
12	(1)-1 financial management															
13	yr.	mo.	da.	summary		*		bank	post office	cash	checking		balance			
14				carryover												
15						1	*								( )	
16						2	*								( )	
17						3	*								( )	
18						4	*								( )	
19						5	*								( )	
20						6	*								( )	
21						7	*								( )	
22						8	*								( )	
23						9	*								( )	
24						10	*								( )	
25						21	*								( )	
26						22	*								( )	
27						23	*								( )	
28						24	*								( )	
29						25	*								( )	
30						26	*								( )	
31						27	*								( )	
32						28	*								( )	
33						29	*								( )	
34						30	*								( )	
35						31	*								( )	
36						32	*								( )	
37						33	*								( )	
38						34	*								( )	
39						35	*								( )	
40						36	*								( )	
41						37	*								( )	
42							*								( )	
43							*								( )	
44							*								( )	
45							*								( )	
46							*								( )	
47							*								( )	
48							*								( )	
49							*								( )	
50							*								( )	
51							*								( )	
52																



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Fig. 2

10	P	Q	R	S	T	U	W	X	Y	Z	AA	AB	AD	AE	AF	AG	AH	AI
2					★													
3					purchase				(2)	purchase and sales management								
4	mo.	da.	product code	customer code	quantity	amount			product code	customer code					product code	customer code	quantity	amount
5	carryover		***	***	*****	0			0	consumption tax	purchase	sales			carryover	***	***	*****
6									1	1	1							0
7									2	2	2							
8									3	3	3							
9									4	4	4							
10									5	5	5							
11									6	6	6							
12									7	7	7							
13									8	8	8							
14									9	9	9							
15									10	10	10							
16									11	11	11							
17									12	12	12							
18									13	13	13							
19									14	14	14							
20									15	15	15							
21									16	16	16							
22									17	17	17							
23									18	18	18							
24									19	19	19							
25									20	20	20							
26									21	21	21							
27									22	22	22							
28									23	23	23							
29									24	24	24							
30									25	25	25							
31									26	26	26							
32									27	27	27							
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34									29	29	29							
35									30	30	30							
36									31	31	31							
37									32	32	32							
38									33	33	33							
39									34	34	34							
40									35	35	35							
41									36	36	36							
42									37	37	37							
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44									39	39	39							
45									40	40	40							
46									41	41	41							
47									42	42	42							
48									43	43	43							
49									44	44	44							
50									45	45	45							
51									46	46	46							
52									47	47	47							
53									48	48	48							
54									49	49	49							
55									50	50	50							
56									51	51	51							
57									52	52	52							
58									53	53	53							
59									54	54	54							
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61									56	56	56							
62									57	57	57							
63									58	58	58							
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65									60	60	60							
66									61	61	61							
67									62	62	62							
68									63	63	63							
69									64	64	64							
70									65	65	65							
71									66	66	66							
72									67	67	67							
73									68	68	68							
74									69	69	69							
75									70	70	70							
76									71	71	71							
77									72	72	72							
78									73	73	73							
79									74	74	74							
80									75	75	75							
81									76	76	76							
82									77	77	77							
83									78	78	78							
84									79	79	79							
85									80	80	80							
86									81	81	81							
87									*	82	82							
88									*	83	83							
					total			(1)		84	84					total		(2)



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Fig. 3

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1A1	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2	carryover				(3)		merchandise management					
3					purchase		sales		balance(merchandise profit)		inventory on book	
4	quantity	amount		Ⓔ	quantity	amount	quantity	amount	quantity	amount	@	amount
5	.....		consumption tax	0	.....		.....		.....		..	.....
6				1	(1)	(2)	(3)	(4)	(5)	(6)		(7)
7				2								
8				3								
9				4								
10				5								
11				6								
12				7								
13				8								
14				9								
15				10								
16				11								
17				12								
18				13								
19				14								
20				15								
21				16								
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67				62								
68				63								
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70				65								
71				66								
72				67								
73				68								
74				69								
75				70								
76				71								
77				72								
78				73								
79				74								
80				75								
81				76								
82				77								
83				78								
84				79								
85				80								
86				81								
87												
88	(8)	(9)		total	(10)	(11)	(12)	(13)	(14)	(15)		(16)

BA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BR
			customer management								
supplier			distributor	distributor	distributor	distributor	distributor	distributor	distributor	distributor	
①			②	②	②	②	②	②	②	②	
1	1	1	1	85	169	253	337				
2	2	2	2	86	170	254	338				
3	3	3	3	87	171	255	339				
4	4	4	4	88	172	256	340				
5	5	5	5	89	173	257	341				
6	6	6	6	90	174	258	342				
7	7	7	7	91	175	259	343				
8	8	8	8	92	176	260	344				
9	9	9	9	93	177	261	345				
10	10	10	10	94	178	262	346				
11	11	11	11	95	179	263	347				
12	12	12	12	96	180	264	348				
13	13	13	13	97	181	265	349				
14	14	14	14	98	182	266	350				
15	15	15	15	99	183	267	351				
16	16	16	16	100	184	268	352				
17	17	17	17	101	185	269	353				
18	18	18	18	102	186	270	354				
19	19	19	19	103	187	271	355				
20	20	20	20	104	188	272	356				
21	21	21	21	105	189	273	357				
22	22	22	22	106	190	274	358				
23	23	23	23	107	191	275	359				
24	24	24	24	108	192	276	360				
25	25	25	25	109	193	277	361				
26	26	26	26	110	194	278	362				
27	27	27	27	111	195	279	363				
28	28	28	28	112	196	280	364				
29	29	29	29	113	197	281	365				
30	30	30	30	114	198	282	366				
31	31	31	31	115	199	283	367				
32	32	32	32	116	200	284	368				
33	33	33	33	117	201	285	369				
34	34	34	34	118	202	286	370				
35	35	35	35	119	203	287	371				
36	36	36	36	120	204	288	372				
37	37	37	37	121	205	289	373				
38	38	38	38	122	206	290	374				
39	39	39	39	123	207	291	375				
40	40	40	40	124	208	292	376				
41	41	41	41	125	209	293	377				
42	42	42	42	126	210	294	378				
43	43	43	43	127	211	295	379				
44	44	44	44	128	212	296	380				
45	45	45	45	129	213	297	381				
46	46	46	46	130	214	298	382				
47	47	47	47	131	215	299	383				
48	48	48	48	132	216	300	384				
49	49	49	49	133	217	301	385				
50	50	50	50	134	218	302	386				
51	51	51	51	135	219	303	387				
52	52	52	52	136	220	304	388				
53	53	53	53	137	221	305	389				
54	54	54	54	138	222	306	390				
55	55	55	55	139	223	307	391				
56	56	56	56	140	224	308	392				
57	57	57	57	141	225	309	393				
58	58	58	58	142	226	310	394				
59	59	59	59	143	227	311	395				
60	60	60	60	144	228	312	396</				



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Fig. 5

2	BT	BW	BZ	CA	CT	CL	CN	CP
3	balance management		expense management		bill management			
4					★			
5	account receivable	1	interest	21	bill payable	issued	bill receivable	accepted
6			transportation					
7	account payable	2	cost	22				
8								
9	debt	3	newspaper	23				
10								
11	loan	4	stationery	24				
12								
13	owner's credit	5	communication	25				
14								
15	deposit money	6	telephone bill	26				
16								
17	bill receivable	7	insurance	27				
18								
19	bill payable	8	tax	28				
20								
21	advance	9	salary	29				
22								
23	capital subscription	10	welfare	30				
24								
25		11	business trip	31				
26			entertainment					
27		12	expense	32				
28								
29		13	car	33				
30								
31		14	oil	34				
32								
33		15	sundry	35				
34								
35		16	bad debt	36				
36								
37		17	discount	37				
38								
39		18		38				
40	balance item reserved 11~18			39				
41								
42	expense item reserved 38~43			40				
43								
44				41				
45				42				
46								
47				43				
48								
49				53				
50	total balance	51	total expense	53				
51	last-term balance	52	today's balance	54				
52								
53				100	A+B+C+D			
54								
55				data	0			
56								
57				last term-end	term-end of this month			
58	bank	<input type="radio"/>		101	A			
59	post office	<input type="radio"/>		102	B			
60	cash	<input type="radio"/>		103	C			
61	checking	<input type="radio"/>		104	D			
62								
63	account receivable	<input type="radio"/>		105				
64	account payable	<input type="radio"/>		106				
65	sales			107				
66	purchase			108				
67	inventory	<input type="radio"/>		109				
68								
69	expense			110				
70								
71	capital	<input type="radio"/>		111				
72	owner's credit			112				
73	debt	<input type="radio"/>		113				
74	loan	<input type="radio"/>		114				
75	advance	<input type="radio"/>		115				
76	bill receivable	<input type="radio"/>		116				
77	bill payable	<input type="radio"/>		117				
78	capital asset	<input type="radio"/>		118				
79	capital subscription	<input type="radio"/>		119				
80	investment	<input type="radio"/>		120				
81	deposit	<input type="radio"/>		121				
82	allowance	<input type="radio"/>		122				
83								
84								
85								
86								
87	bill receivable accepted			123				
88	bill payable issued			124				

notice

input numeral here according to No. 8 at the time of merging (be sure to delete at the beginning of)

Fig. 6

ICQ	CR	CT	CV	CW	CX	CZ	DB	DD
2	⑥ trial balance				profit and loss statement			
3								
4	CA58	bank						
5	CA59	postal transfer						
6	CA60	cash						
7	CA61	checking						
8	CA63	account receivable						
9		account payable		CA64				
10								
11								
12			sales		CA65			
13			purchase		CA66			
14			initial		BW67			
15		merchandise profit		CX12-CX13-CX14				
16	CA69	expense						
17								
18		capital		CA71				
19	CA72	owner's credit						
20		debt		CA73				
21	CA74	loan						
22		advance		CA75				
23	CA76	bill receivable						
24		bill payable		CA77				
25	CA78	capital asset						
26	CA79	capital subscription						
27	CA80	investment						
28		deposit money		CA81				
29		allowance		BW82				
30								
31								
32	@SUM(CR5..CR31)	total		@SUM(CW5..CW31)				
33								
34								
35								
36								
37	interest	-CA5			CT38+CW37			
38	transportation cost	-CA7			CT38+CW38			
39	newspaper	-CA9			CT39+CW39			
40	stationary	-CA11			CT40+CW40			
41	communication	-CA13			CT41+CW41			
42	telephone bill	-CA15			CT42+CW42			
43	insurance	-CA17			CT43+CW43			
44	tax	-CA19			CT44+CW44			
45	salary	-CA21			CT45+CW45			
46	welfare	-CA23			CT46+CW46			
47	business trip	-CA25			CT47+CW47			
48	entertainment expense	-CA27			CT48+CW48			
49	car	-CA29			CT49+CW49			
50	oil	-CA31			CT50+CW50			
51	sundry	-CA33			CT51+CW51			
52	bad debt	-CA35			CT52+CW52			
53	discount	-CA37			CT53+CW53			
54					+CW54+CW55			
55								
56	total	@SUM(CV37..CV55)			@SUM(CZ37..CZ55)			
57								
58	account payable	CA64			CT58+CW58			
59					+CW59+CW60			
60								
61								
62	account receivable	CA63			CT62+CW62			
63					+CW63+CW64			
64								
65								
66								
67								
68	owner's credit	CA72			CT68+CW68			
69								
70	debt	CA73			CT70+CW70+CW71			
71								
72	loan	CA74			CT72+CW72+CW73			
73								
74								
75	capital asset	CA78			CT75+CW75			
76								
77	deposit money	CW28			CT77+CW77			
78								
79	allowance/last term	CA82			CW79			
80								
81	allowance/this term				CW81			
82								
83	depreciation				CW83			
84								
85	capital	CA71			CT85+CW85			
86					+CW86+CW87			
87								
88								

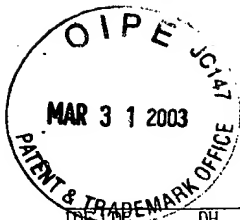
CX13	sales			CX12
CX14	purchase			
	initial			
	inventory			CA67
CX56	expense			
CX81	carryover	allowance	refund	CX79
CX83		depreciation		
		profit and loss		CZ16-DD5-DD8-DD12
@SUM(CZ5..CZ15)	total			@SUM(DD5..DD15)

CR5	bank			
CR6	postal transfer			
CR7	cash			
CR8	checking			
CX62	account receivable			
	account payable			CX58
DD8	inventory			
CX68	capital			CX85
	owner's credit			
CX72	debt			CX70
	loan			
CR23	advance			CW22
	bill receivable			
CX75	bill payable			CW24
CR26	capital asset			
CR27	capital subscription			
	investment			
	deposit money			CX77
	allowance			BW82
DD12	refund	allowance	carryover	CZ12
DD15		profit and loss		
@SUM(CZ22..CZ48)	total			@SUM(DD22..DD48)

CZ32	capital			DD31
	owner's credit			
	deposit money			DD41
CZ47	profit and loss			
	next term capital			DD55-CZ59-CZ56+DD57



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Fig. 7

DI	DG	DH	DI	DJ	DK	DL	DM	DN	DX	DP	DQ	DR
2	⑦ income tax return on blue form (taxation office: form)											
3												
4												
5												
6	profit and loss statement											
7												
8												
9												
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88												

title		settled amount	title		settled amount	title		settled amount
sales amount	1	DD5	depreciation	18	CZ13	allowance for bad debt	35	DD12
initial inventory	2	CZ7	employee benefits and welfare	19	CT46		36	
purchase	3	CZ6	salary and wage	20	CT45		37	
total	4	DJ11+DJ12	interest discount	21	CX37		38	
closing inventory	5	DD8	land and house rents	22		total	39	DR9
deducted cost	6	DJ13+DJ14	bad debt	23	CX52	wage of family employee	40	
balance	7	DJ9+DJ15	discount	24	CX53	allowance for bad debt	41	CZ12
tax and public charge	8	CT44		25			42	
packing and transportation costs	9	CT38		26			43	
water line and newspaper	10	CT39		27			44	
traveling expenses	11	CT47		28		total	45	DR15
communication	12	CT41		29		income before deduction for blue return	46	DN25+DR13-DR19
ad and telephone	13	CT42	car	30	CT49	deduction for blue return	47	
reception and company	14	CT48	oil	31	CT50			
property insurance	15	CT43	sundry	32	CX51	income	48	DR20
repair	16		total	33	*			
consumable and stationary	17	CT40	balance	34	DJ16-DN24			

\* @SUM(DP9..DP23)+@SUM(DL17..DL26)

BALANCE SHEET					
ASSET			liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	BW60	CZ24	bill payable	BW77	DD37
CURRENT DEPOSIT	BW58+BW61	CZ22+CZ25	account payable	BW64	DD28
TIME DEPOSIT			loan	BW73	DD33
OTHER DEPOSIT	BW59	CZ23	amount outstanding		
BILL RECEIVABLE	BW76	CZ36	advance received	BW75	DD35
ACCOUNT RECEIVABLE	BW63	CZ27	deposit received	BW81	DD41
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	BW67	CZ30			
ADVANCE PAYMENT					
LOAN	BW74	CZ34			
- BUILDING					
- BUILDING FACILITY					
- MACHINERY					
- VEHICLE			bond special account		
- TOOL AND INSTRUMENT FIXTURES			allowance for bad debt	BW82	DD42
- REAL ESTATE			carry-back		-CZ43
MARK - SUBTOTAL	BW78	CZ38	carry-over		DD43
CAPITAL SUBSCRIPTION	BW79	CZ39			
INVESTMENT	BW80	CZ40			
CAPITAL REDUCTION			owner's debit	-----	
owner's credit	-----	CZ32	capital invested	BW71	DP55
total	@SUM(DI35..DI55)	@SUM(DI35..DI55)	income before deduction for blue return		-CZ47
			total	@SUM(DP35..DP56)	@SUM(DR35..DR56)

calculation of next capital invested		
DL56	capital invested	DR55
	owner's credit	
	owner's debit	DR54
	income before deduction for blue return	DR56
	capital reduction and increase	DR40
	next capital invested	DR63+DR65+DR67-DN64+DR69



Fig. 8

**GROUP 3600**

DT	DU	DW	DY	DZ	EA	EC	EE	F	EG
(8) business analysis									
①	profit ratio of capital	$\frac{\text{current income (yearly)}}{\text{capital}}$	upper 8	middle 5	lower 3	DR56 DR55			summary
2	assessed percentage of classification of assets to total assets	$\frac{\text{capital asset}}{\text{total capital}}$	20	40	90	DL51 DR57			◆This table reveals cumulative numerals.
3	net worth ratio	$\frac{\text{net worth}}{\text{total capital}}$	80	35	20	DD31+DD42 EC8			not yearly ones.
④	fixed assets ratio	$\frac{\text{capital asset}}{\text{net worth}}$	50	180	250	EC7 EC10			◆Therefore, it is proper to see at the end of the year.
⑤	liquid ratio	$\frac{\text{floating asset}}{\text{floating debt}}$	200	70	40	@SUM(DL35..DL44) DR57-DR55			◆The ratio criteria are not absolute. Set your criteria.
6	ratio of operating profit to net sales	$\frac{\text{operating profit}}{\text{net sales}}$	7	5	3	DJ16 DJ9			
7	ratio of declared profit to net sales	$\frac{\text{declared profit}}{\text{net sales}}$	6	4	2	DR23 DJ9			
8	ratio of current income to net sales	$\frac{\text{current income}}{\text{net sales}}$	4	2	1	DR23 DJ9			
9	turnover of total capital	$\frac{\text{net sales (yearly)}}{\text{total capital}}$	2.5	1.8	1.2	DJ9 DR57			
⑩	sales growth rate	$\frac{\text{current net sales}}{\text{previous net sales}}$	1.05	1	0.8	DJ9 additional entry			



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Fig. 9(a)

A B C D E F G H I J K L M																			
set range for printing and spreading										1 account receivable			21 interest			31 business trip			
(1) - 1 A 1 - M 88 (3) AL 1 - AX 88										2 account payable			22 transportation cost			32 entertainment			
(1) - 2 A 91 - M 178 (4) BA 1 - BR 88										3 debt			23 newspaper			33 expense			
(1) - 3 A 181 - M 268 (5) BS 1 - CP 88										4 loan			24 stationery			34 car			
(1) - 4 A 271 - M 358 (6) CQ 1 - DE 88										5 owner's credit			25 communication			35 oil			
(1) - 5 A 361 - M 448 (7) DF 1 - DR 88										6 deposit money			26 telephone bill			36 sundry			
(1) - 6 A 451 - M 538 (8) DS 1 - EG 88										7 bill receivable			27 insurance			36 bad debt			
(2) 0 1 - AI 88										8 bill payable			28 tax			37 discount			
										9 advance			29 salary						
										10 capital subscription			30 welfare						
①-1 financial management																			
★ ★ ★ ★ ★ ★ ★ ★ ★ ★																			
yr mo. da. summary *										bank		post office		cash		checking		balance	
11 1 1 carryover										1,000,000		5,000,000		30,000,000		20,000,000		56,000,000	
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		★		purchase								(2)		purchase and sales management						★		sales																			
mo. da.		product code		customer code		quantity		amount		product code		customer code		sales		mo. da.		product code		customer code		quantity		amount		mo. da.		product code		customer code		quantity		amount							
carryover		***		***		*****		0		1		notepad		1		1		1		10		3		5		50000		5,000,000		1		10		3		5		50000		5,000,000	
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7				0		2		50,000				3		Asahi Commercial C.		3																									
		7		2		3		4000		800,000		4		paper holder		4																									
				0		3		40,000				5				5		commercial co.																							
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Fig. 11

1AU	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2												
3	carryover				purchase		sales		balance(merchandise profit)		inventory on book	
4	quantity	amount			quantity	amount	quantity	amount	quantity	amount	(a)	amount
5		0	consumption tax	0		90,000		1,000,000		910,000		
6	20,000	10,000,000	notebook	1	2,000	1,000,000	0	0	22,000	-11,000,000	500	
7	20,000	4,000,000	ruler	2	4,000	800,000	0	0	24,000	-4,800,000	200	11,000,000
8	75,000	6,000,000	ball-point pen	3	0	0	50,000	5,000,000	25,000	-1,000,000	80	4,800,000
9	50,000	20,000,000	paper holder	4	0	0	30,000	15,000,000	20,000	-5,000,000	400	2,000,000
10				5	0	0	0	0			90	8,000,000
11				6	0	0	0	0			65	
12				7	0	0	0	0			3	
13				8	0	0	0	0			36	
14				9	0	0	0	0			15	
15				10	0	0	0	0			60	
16				11	0	0	0	0			21	
17				12	0	0	0	0			80	
18				13	0	0	0	0			30	
19				14	0	0	0	0			170	
20				15	0	0	0	0				
21				16	0	0	0	0				
22				17	0	0	0	0			30	
23				18	0	0	0	0			40	
24				19	0	0	0	0			50	
25				20	0	0	0	0			20	
26				21	0	0	0	0			40	
27				22	0	0	0	0				
28				23	0	0	0	0			1.6	
29				24	0	0	0	0			3	
30				25	0	0	0	0			3.6	
31				26	0	0	0	0			4.3	
32				27	0	0	0	0			4.6	
33				28	0	0	0	0			4.6	
34				29	0	0	0	0			4.95	
35				30	0	0	0	0			2.5	
36				31	0	0	0	0			4.5	
37				32	0	0	0	0				
38				33	0	0	0	0			4.4	
39				34	0	0	0	0			2.15	
40				35	0	0	0	0			1.1	
41				36	0	0	0	0			5.9	
42				37	0	0	0	0			4.7	
43				38	0	0	0	0			12	
44				39	0	0	0	0			1.2	
45				40	0	0	0	0			180	
46				41	0	0	0	0			180	
47				42	0	0	0	0			150	
48				43	0	0	0	0			600	
49				44	0	0	0	0			750	
50				45	0	0	0	0			750	
51				46	0	0	0	0			32	
52				47	0	0	0	0			31	
53				48	0	0	0	0			31	
54				49	0	0	0	0			1.7	
55				50	0	0	0	0			3	
56				51	0	0	0	0			6.5	
57				52	0	0	0	0			270	
58				53	0	0	0	0			300	
59				54	0	0	0	0			300	
60				55	0	0	0	0			15	
61				56	0	0	0	0			10	
62				57	0	0	0	0			10	
63				58	0	0	0	0			2.7	
64				59	0	0	0	0			4.8	
65				60	0	0	0	0			4.8	
66				61	0	0	0	0			60	
67				62	0	0	0	0			150	
68				63	0	0	0	0				
69				64	0	0	0	0				
70				65	0	0	0	0				
71				66	0	0	0	0				
72				67	0	0	0	0				
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82				77	0	0	0	0				
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84				79	0	0	0	0				
85				80	0	0	0	0				
86				81	0	0	0	0				
87												
88	165,000	40,000,000		total	6,000	1,890,000	80,000	21,000,000	91,000	-20,890,000		25,800,000

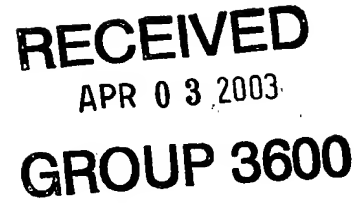


Fig. 12

BA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2				(4)	customer management							
3	2	supplier	2	distributor	2	distributor	2	distributor	2	distributor	2	distributor
4	1	0	1	0	85	0	169	0	253	0	337	0
5	2	1050000	2	0	86	0	170	0	254	0	338	0
6	3	840000	3	0	87	0	171	0	255	0	339	0
7	4	0	4	0	88	0	172	0	256	0	340	0
8	5	0	5	5250000	89	0	173	0	257	0	341	0
9	6	0	6	0	90	0	174	0	258	0	342	0
10	7	0	7	15750000	91	0	175	0	259	0	343	0
11	8	0	8	0	92	0	176	0	260	0	344	0
12	9	0	9	0	93	0	177	0	261	0	345	0
13	10	0	10	0	94	0	178	0	262	0	346	0
14	11	0	11	0	95	0	179	0	263	0	347	0
15	12	0	12	0	96	0	180	0	264	0	348	0
16	13	0	13	0	97	0	181	0	265	0	349	0
17	14	0	14	0	98	0	182	0	266	0	350	0
18	15	0	15	0	99	0	183	0	267	0	351	0
19	16	0	16	0	100	0	184	0	268	0	352	0
20	17	0	17	0	101	0	185	0	269	0	353	0
21	18	0	18	0	102	0	186	0	270	0	354	0
22	19	0	19	0	103	0	187	0	271	0	355	0
23	20	0	20	0	104	0	188	0	272	0	356	0
24	21	0	21	0	105	0	189	0	273	0	357	0
25	22	0	22	0	106	0	190	0	274	0	358	0
26	23	0	23	0	107	0	191	0	275	0	359	0
27	24	0	24	0	108	0	192	0	276	0	360	0
28	25	0	25	0	109	0	193	0	277	0	361	0
29	26	0	26	0	110	0	194	0	278	0	362	0
30	27	0	27	0	111	0	195	0	279	0	363	0
31	28	0	28	0	112	0	196	0	280	0	364	0
32	29	0	29	0	113	0	197	0	281	0	365	0
33	30	0	30	0	114	0	198	0	282	0	366	0
34	31	0	31	0	115	0	199	0	283	0	367	0
35	32	0	32	0	116	0	200	0	284	0	368	0
36	33	0	33	0	117	0	201	0	285	0	369	0
37	34	0	34	0	118	0	202	0	286	0	370	0
38	35	0	35	0	119	0	203	0	287	0	371	0
39	36	0	36	0	120	0	204	0	288	0	372	0
40	37	0	37	0	121	0	205	0	289	0	373	0
41	38	0	38	0	122	0	206	0	290	0	374	0
42	39	0	39	0	123	0	207	0	291	0	375	0
43	40	0	40	0	124	0	208	0	292	0	376	0
44	41	0	41	0	125	0	209	0</				

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Fig. 14

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Fig. 15

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⑦ income tax return on blue form (taxation office: form)

profit and loss statement

title		settled amount	title		settled amount	title		settled amount
sale cost	sales amount	1 21,000,000	expense	depreciation	18 0	carry-back	allowance for bad debt	35 0
	initial inventory	2 40,000,000		employee benefits and welfare	19 0			36
	purchase	3 1,890,000		salary and wage	20 0			37
	total	4		interest discount	21 0			38
	closing inventory	5 25,800,000		land and house rents	22		total	39 0
	deducted cost	6 16,090,000		bad debt	23 0		wage of family employee	40
	balance	7 4,910,000		discount	24 0		allowance for bad debt	41 0
	tax and public charge	8 0			25			42
	packing and transportation costs	9 0			26			43
	water line and newspaper	10 0			27			44
expense	traveling expenses	11 150,000		28	total	45 0		
	communication	12 0		29	income before deduction for blue return	46 4,560,000		
	ad and telephone	13 0	car	30 0	deduction for blue return	47		
	reception and company	14 200,000	oil	31 0				
	property insurance	15 0	sundry	32 0	income	48 4,560,000		
	repair	16	total	33 350,000				
	consumable and stationary	17 0	balance	34 4,560,000				

BALANCE SHEET

ASSET			Liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	30,000,000	28,350,000	bill payable	0	3,000,000
CURRENT DEPOSIT	21,000,000	27,500,000	account payable	20,000,000	16,890,000
TIME DEPOSIT			loan	15,000,000	16,500,000
OTHER DEPOSIT	5,000,000	3,000,000	amount outstanding		
BILL RECEIVABLE	0	2,500,000	advance received	0	0
ACCOUNT RECEIVABLE	50,000,000	63,500,000	deposit received	0	0
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	40,000,000	25,800,000			
ADVANCE PAYMENT					
LOAN	13,000,000	14,300,000			
• BUILDING					
• BUILDING FACILITY					
• MACHINERY					
• VEHICLE					
• TOOL AND INSTRUMENT FIXTURES					
• REAL ESTATE					
MARK • SUBTOTAL	24,000,000	24,000,000	bond special account		
CAPITAL SUBSCRIPTION	0	0	allowance for bad debt	0	0
INVESTMENT	0	0	carry-back		0
CAPITAL REDUCTION			carry-over		0
owner's credit	-----	200,000	owner's debit	-----	
total	183,000,000	189,150,000	capital invested	148,000,000	148,000,000
			income before deduction for blue return		4,760,000
			total	183,000,000	189,150,000

calculation of next capital invested

	capital invested	148,000,000
200,000	owner's credit	
	owner's debit	0
	income before deduction for blue return	4,760,000
	capital reduction and increase	0
	next capital invested	152,560,000



# Fig. 16

ID#	DT	DW	DY	DZ	EA	EC	EE	EF	EG
2									
3									
4									
5	①	profit ratio of capital	$\frac{\text{current income (yearly)}}{\text{capital}}$	upper	middle	lower	$\frac{4,760,000}{148,000,000}$	3	summary
6				8	5	3			
7	2	assessed percentage of classification of assets to total assets	$\frac{\text{capital asset}}{\text{total capital}}$	20	40	90	$\frac{24,000,000}{189,150,000}$	13	◆This table reveals cumulative numerals.
8									not yearly ones.
9	3	net worth ratio	$\frac{\text{net worth}}{\text{total capital}}$	80	35	20	$\frac{148,000,000}{189,150,000}$	78	
10									
11	④	fixed assets ratio	$\frac{\text{capital asset}}{\text{net worth}}$	50	180	250	$\frac{24,000,000}{148,000,000}$	16	◆Therefore, it is proper to see at the end of the year.
12									
13	⑤	liquid ratio	$\frac{\text{floating asset}}{\text{floating debt}}$	200	70	40	$\frac{164,950,000}{41,150,000}$	401	◆The ratio criteria are not absolute.
14									Set your criteria.
15	6	ratio of operating profit to net sales	$\frac{\text{operating profit}}{\text{net sales}}$	7	5	3	$\frac{4,910,000}{21,000,000}$	2	
16									
17	7	ratio of declared profit to net sales	$\frac{\text{declared profit}}{\text{net sales}}$	6	4	2	$\frac{4,560,000}{21,000,000}$	2	
18									
19	8	ratio of current income to net sales	$\frac{\text{current income}}{\text{net sales}}$	4	2	1	$\frac{4,560,000}{21,000,000}$	2	
20									
21	9	turnover of total capital	$\frac{\text{net sales (yearly)}}{\text{total capital}}$	2.5	1.8	1.2	$\frac{21,000,000}{189,150,000}$	0.11	
22									
23	⑩	sales growth rate	$\frac{\text{current net sales}}{\text{previous net sales}}$	1.05	1	0.8	$\frac{21,000,000}{21,000,000}$	error	upper
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81	①	profit ratio of capital							
82	④	fixed ratio							
83	⑤	current ratio							
84	⑩	sales growth rate							
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GROUP 3600

	upper	middle	lower	upper	middle	lower	upper	middle	lower	upper	middle	lower	upper	middle	lower	upper	middle	lower
① profit ratio of capital	○			○			○			○			○			○		
④ fixed ratio	○			○			○			○			○			○		
⑤ current ratio	○			○			○			○			○			○		
⑩ sales growth rate	○			○			○			○			○			○		
		excellenc			high return			geniu			maturity			failur			steadiness	